

**MEMORANDUM TO THE FILE****DATE:****FROM:** (Name), (Title)

**SUBJECT:** Project #  
 Determination (check one): \_\_\_\_\_ Capitalized \_\_\_\_\_ Expensed

I have reviewed Project #, (Insert Description), and based on NOAA's capitalization criteria, I have made the following determination:

The project involves the replacement of/or major upgrade to the following building systems and sub-system(s):

**Architectural**

\_\_\_\_\_ Roofing and Roof Insulation  
 \_\_\_\_\_ Exterior Finishes, Doors and Windows  
 \_\_\_\_\_ Interior Finishes and Partitions  
 \_\_\_\_\_ Structural

**Mechanical**

\_\_\_\_\_ Plumbing and Fire Suppression  
 \_\_\_\_\_ Heating, Ventilation, Fuel Storage and Controls  
 \_\_\_\_\_ Chillers and Cooling Towers

**Electrical**

\_\_\_\_\_ Service Entrance/Emergency Power  
 \_\_\_\_\_ Distribution Panels, UPS's, Power Conditioners, and Alarm Systems  
 \_\_\_\_\_ Interior and Exterior Lighting

Comments:

Based on the above, I have determined that the subject project was/was not life extending.

\*Useful life extended \_\_\_\_\_ months.

**If capital improvement is life extending, the realty specialist must complete the following calculations:**

Net Book Value per RSMIS (prior to improvement)	\$ _____
+ Cost of Improvement	\$ _____
= New Depreciable Basis	\$ _____

\*New Useful Life (in months) = \_\_\_\_\_  
 (\*Remaining useful life prior to improvement + useful life extension from above).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_